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of the Texas statute as to making affidavits of the value of property paid in for stock, and similar discretion reposed in the Secretary of State. Under such provisions it has been a matter of doubt for some time to thoughtful lawyers who have been confronted with the problem of incorporating firms whose stock was to be largely issued for patents, as to the precise effect of the statutory provisions concerning valuation under oath of the property turned in for stock. The instant case does not tend to encourage those who would incorporate with patent rights of more or less nebulous value as the principal asset of the corporation. The effect would be to give greater protection to creditors, but considering how many important companies, a source of profit to their shareholders and of benefit to the community, have been launched almost entirely on the value of the patents assigned to them, it is doubtful whether there may not be a distinct loss from a larger view. A Michigan case along this line is discussed in 15 MICH. L. REV. 443.

CORPORATIONS—WHEN IS A CORPORATION A "MANUFACTURING CORPORATION"?—Art. 10, §3 of the Minnesota Constitution provides for the statutory double liability of shareholders of a corporation "excepting those organized for the purpose of carrying on any kind of manufacturing or mechanical business." A corporation was organized for the general purposes of manufacturing and furnishing electric current for light, heat and power, and, aside from the usual accessory power to acquire land and water rights, was to furnish or supply electrical appliances, and also to conduct the business of "electrical contractors and electrical and mechanical engineers." In a suit to recover from the shareholders of this company under the statute, *held*, that the corporation was not a manufacturing company so as to come within the exemption. *Goddard* v. *Jost*, (Minn. 1917), 161 N. W. 223.

The court states that a corporation for the manufacture and distribution of electrical power is a manufacturing corporation, citing two Minnesota cases. One of these, *Vencedor Inv. Co.* v. *Highland Canal & Power Co.*, 125 Minn. 20, gives an excellent review of this point, and in connection with the note to *Williams* v. *Warren*, 72 N. H. 305, in 64 L. R. A. 38, clearly shows that the weight of authority is with the statement of the law made above. The power to manufacture and furnish electrical appliances is a common accessory power of electric light companies. The other two powers are clearly accessory to the main power already stated. That of holding lands for the charter purposes of the corporation has often been defined as an inseparable incident to every corporation. See 1 BLACKSTONE, COMM. 475; *Thomas* v. *Dakin*, 22 Wend. 1; *Snell* v. *Chicago*, 133 Ill. 413. The conferring of that power could hardly remove the company from the class of manufacturing corporations. There remains only the power of doing business as contractors and engineers. This is clearly not manufacturing in its nature, and while it is as clearly a power entirely incidental to the main purposes of the corporation, it seems sufficient ground, possibly in conjunction with the power to manufacture and furnish electrical appliances, for the court to refuse to include A. Co. within the exemption. Reference to the five cases cited by the court as "interesting" in this connection shows how strong

is the policy of the Minnesota courts to prevent, if possible, the operation of the exemption clause of the statute. Thus corporations manufacturing, packing and selling dairy products; in general laundry business; allowed to manufacture, sell, use and lease machinery; allowed to manufacture and deal in azotine, etc.; and manufacturing, purchasing and repairing plows and agricultural machinery were all held not to be manufacturing corporations so as to entitle their shareholders to the exemption of the Constitution. We assume, with some little hesitation, that a corporation empowered to *manufacture,* but in no way authorized to *dispose of* its product would be within the terms of the exemption as defined by the Minnesota courts.

DIVORCE—DOMICILE AND ESTOPPEL.—Defendant had been deserted by her husband in New York; plaintiff persuaded her to go to Nevada, establish a domicile there, and get a divorce; which she did, receiving financial aid from plaintiff. Plaintiff and defendant were then married. Plaintiff now seeks to have the marriage annulled on the ground that the divorce in Nevada was void because defendant's first husband was not a resident of Nevada, had not been personally served, and did not appear. *Held,* that the Nevada decree might be recognized in New York under interstate comity and that the plaintiff could not question a decree which he himself was instrumental in obtaining. *Kaufman* v. *Kaufman,* (1917), 163 N. Y. Supp. 566.

The New York courts have been little disposed to recognize divorce decrees granted in other states against residents of New York who were not personally served and who did not appear. In *O'Dea* v. *O'Dea,* 101 N. Y. 23, the wife deserted the husband, who moved to Ohio and secured a divorce from her. She married again and her second husband successfully sued for annullment on the ground that the Ohio divorce was not entitled to recognition in New York. The United States Supreme Court reached a different conclusion in *Atherton* v. *Atherton,* 181 U. S. 155, where the divorce was granted by a court in the matrimonial domicile. Since the *Atherton* case two New York cases, *North* v. *North,* 93 N. Y. Supp. 512, and *Post* v. *Post,* 133 N. Y. Supp. 1057, (affirmed 210 N. Y. 607), have followed the *Atherton* case. In *Post* v. *Post* the court said that where the wife deserted the husband and moved to another state the decision of the court of the state where the husband remained was conclusive as to the justification of her leaving and would be entitled to full faith and credit, but where the husband moved to another state leaving the wife, the decision of the court where the husband goes is not conclusive, thus distinguishing *Atherton* v. *Atherton,* supra, and *Haddock* v. *Haddock,* 201 U. S. 562. See *Perkins* v. *Perkins,* (Mass), 113 N. E. 841, 15 MICH. L. REV. 269, following *Haddock* v. *Haddock.* But a different situation is raised when the wife has gone to another state and secured a divorce, her husband having deserted her. It is universally held that under such circumstances she may secure a separate domicile. *Harding* v. *Alden,* 9 Greenl. (Me.) 140; *Buckley* v. *Buckley,* 50 Wash. 213; *Wacker* v. *Wacker,* 139 N. Y. Supp. 78. But a decree so obtained by her in another state has not been recognized in New York, provided the husband is a resident of New York. *People* v. *Baker,* 76 N. Y. 78. The court in the principal case held it did not